



Indiana Brownfields Program  
100 North Senate Avenue, Room 1275 • Indianapolis, IN 46204  
[www.brownfields.in.gov](http://www.brownfields.in.gov)

## **Brownfield Tax Reduction or Waiver IC 6-1.1-45.5**

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The role of the Indiana Brownfields Program (Program) in the Brownfield Tax Reduction or Waiver process is to make a determination that the property to which the delinquent tax liability is attached is a brownfield. Pursuant to the statute, brownfield has the meaning set forth in IC 13-11-2-19.3:

- A parcel of real estate that is abandoned or inactive; or may not be operated at its appropriate use; and on which expansion or redevelopment is complicated; because of the presence or potential presence of a hazardous substance, a contaminant, petroleum, or a petroleum product that poses a risk to human health and the environment.

In order to make such a determination, particularly if the property has no prior history with the Program (i.e., has not received financial, technical or legal assistance in the past), the Program will need information about the historic use(s) of the site, known (or suspected) environmental conditions, plans to address the contamination on the property, intended future use of the site and ownership history (including whether the Petitioner has had an ownership interest in an entity that contributed to the contamination on the site or contributed itself to the contamination on the site). While not all of the above-listed information is necessary to make a determination about whether the property is a brownfield, it is information that is required by statute for the petition and that will enable the Program to determine if other opportunities for Program assistance may be available to the Petitioner (i.e., grants/loans or liability clarification). *See* IC 6-1.1-45.5-2.

Please answer the questions on the attached form and submit your response to the Program in order for the Program to make its determination and provide you with a “Brownfield Tax Reduction or Waiver Certification Letter” (Certification Letter) which you can attach to your petition for tax reduction or waiver, State Form # 52584 (4-06)/County Form 137BR found at: <http://www.in.gov/icpr/webfile/formsdiv/52584.pdf>. **You may not submit any prior correspondence from the Program as evidence that the property is a brownfield.** If a Certification Letter is not provided with your petition, the County Auditor will deem the petition incomplete. *See* IC 6-1.1-45.5-3.

For additional information regarding the Brownfield Tax Reduction or Waiver, please contact the following individuals involved with the process:

*Department of Local Government Finance:* Barry Wood, (317) 232-3762 or Cathy Wolter, (317) 233-4361

*State Board of Accounts:* Tammy White, (317) 232-2512

*Indiana Brownfields Program:* Sara Westrick Corbin, (317) 234-1688